Vietnam Tariff Intelligence

HS 9004.90.10 detail

HS code	9004.90.10
Description	Spectacles, goggles and the like, corrective, protective or other / - Other: / - - Corrective spectacles
Unit	chiếc/bộ
Generated	03/11/2026 07:07:55
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/90049010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17945
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17945
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17945
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17246
ATIGA	2022	2022	0	AT!E17175
ATIGA	2023	2023	0	AT!F17175
ATIGA	2024	2024	0	AT!G17175
ATIGA	2025	2025	0	AT!H17175
ATIGA	2026	2026	0	AT!I17175
ATIGA	2027	2027	0	AT!J17175
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17231
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17231
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17231

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17231
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17231
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17231
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17232
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17232
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17232
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17232
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17232
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17232
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17237
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17193
AIFTA	30/12/2022	2022	0	AI!F17189
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17189
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17189
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17189
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17189
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17189
VKFTA	2022	2022	0	VK!E17235
VKFTA	2023	2023	0	VK!F17235
VKFTA	2024	2024	0	VK!G17235
VKFTA	2025	2025	0	VK!H17235
VKFTA	2026	2026	0	VK!I17235
VKFTA	2027	2027	0	VK!J17235
VCFTA	2022	2022	1	VC!D17297
VCFTA	2023	2023	1	VC!E17297
VCFTA	2024	2024	0	VC!F17297

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17297
VCFTA	2026	2026	0	VC!H17297
VCFTA	2027	2027	0	VC!I17297
VN-EAEU	2022	2022	0	EAV!D17273
VN-EAEU	2023	2023	0	EAV!E17273
VN-EAEU	2024	2024	0	EAV!F17273
VN-EAEU	2025	2025	0	EAV!G17273
VN-EAEU	2026	2026	0	EAV!H17273
VN-EAEU	2027	2027	0	EAV!I17273
AHKFTA	2022	2022	0	AKH!D17268
AHKFTA	2023	2023	0	AKH!E17268
AHKFTA	2024	2024	0	AKH!F17268
AHKFTA	2025	2025	0	AKH!G17268
AHKFTA	2026	2026	0	AKH!H17268
AHKFTA	2027	2027	0	AKH!I17268
EVFTA	2022	2022	0	EV-NK!D17298
EVFTA	2023	2023	0	EV-NK!E17298
EVFTA	2024	2024	0	EV-NK!F17298
EVFTA	2025	2025	0	EV-NK!G17298
EVFTA	2026	2026	0	EV-NK!H17298
EVFTA	2027	2027	0	EV-NK!I17298
UKVFTA	2022	2022	0	UKV!D17297
UKVFTA	2023	2023	0	UKV!E17297
UKVFTA	2024	2024	0	UKV!F17297
UKVFTA	2025	2025	0	UKV!G17297
UKVFTA	2026	2026	0	UKV!H17297

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17297
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17391
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17391
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17391
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17391
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17391
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17391
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17391
RCEP A	2022	2022	0	RCEPT-A!D17260
RCEP A	2023	2023	0	RCEPT-A!E17260
RCEP A	2024	2024	0	RCEPT-A!F17260
RCEP A	2025	2025	0	RCEPT-A!G17260
RCEP A	2026	2026	0	RCEPT-A!H17260
RCEP A	2027	2027	0	RCEPT-A!I17260
RCEP B	2022	2022	0	B!D17260
RCEP B	2023	2023	0	B!E17260
RCEP B	2024	2024	0	B!F17260
RCEP B	2025	2025	0	B!G17260
RCEP B	2026	2026	0	B!H17260
RCEP B	2027	2027	0	B!I17260
RCEP C	2022	2022	0	C!D17258
RCEP C	2023	2023	0	C!E17258
RCEP C	2024	2024	0	C!F17258
RCEP C	2025	2025	0	C!G17258
RCEP C	2026	2026	0	C!H17258
RCEP C	2027	2027	0	C!I17258

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17257
RCEP D	2023	2023	0	D!E17257
RCEP D	2024	2024	0	D!F17257
RCEP D	2025	2025	0	D!G17257
RCEP D	2026	2026	0	D!H17257
RCEP D	2027	2027	0	D!I17257
RCEP E	2022	2022	0	E!D17261
RCEP E	2023	2023	0	E!E17261
RCEP E	2024	2024	0	E!F17261
RCEP E	2025	2025	0	E!G17261
RCEP E	2026	2026	0	E!H17261
RCEP E	2027	2027	0	E!I17261
RCEP F	2022	2022	0	F!D17260
RCEP F	2023	2023	0	F!E17260
RCEP F	2024	2024	0	F!F17260
RCEP F	2025	2025	0	F!G17260
RCEP F	2026	2026	0	F!H17260
RCEP F	2027	2027	0	F!I17260
VIFTA	2024	2024	0	VI!F16187
VIFTA	2025	2025	0	VI!G16187
VIFTA	2026	2026	0	VI!H16187
VIFTA	2027	2027	0	VI!I16187

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9004.90 has 3 lines; 9004.90.10 is distinguished from its siblings by: Corrective spectacles.	9004.90.50 Protective goggles; 9004.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9004.90.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 9004.90.10 was checked against BT2026 (cell BT2026!N17945), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.